
L. R. B. & M. JOURNAL

VOLUME 2 NUMBER 2

FEBRUARY, 1921

This issue contains

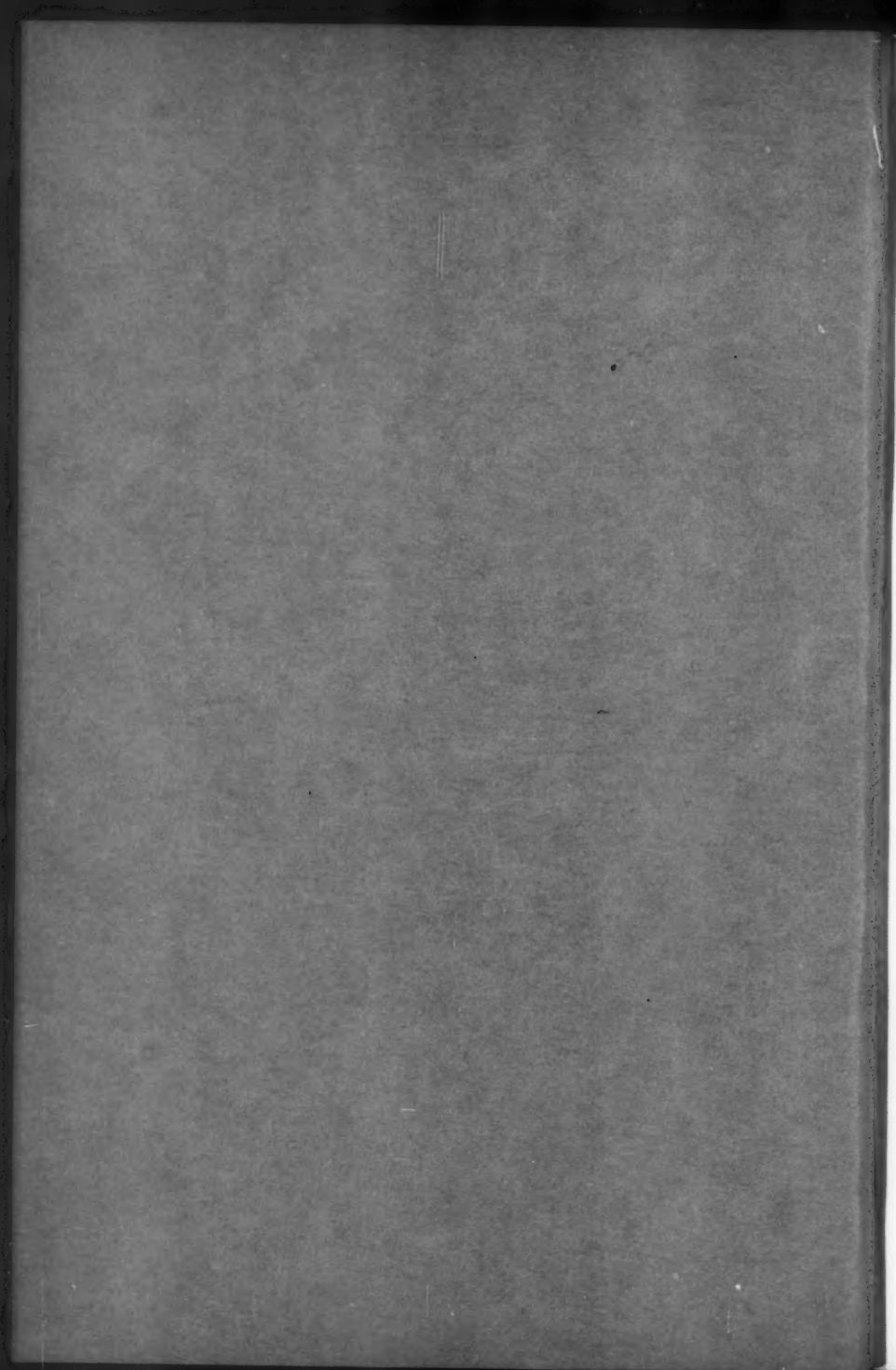
CONDENSED BIOGRAPHY OF
THOMAS A. EDISON

Seventy-Fourth Birthday
February 11th, 1921

Published by

LYBRAND, ROSS BROS. & MONTGOMERY

Accountants and Auditors



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Condensed Biography of Thomas A. Edison

By WILLIAM H. MEADOWCROFT

Author of "Boy's Life of Edison," "A. B. C. of Electricity," etc.

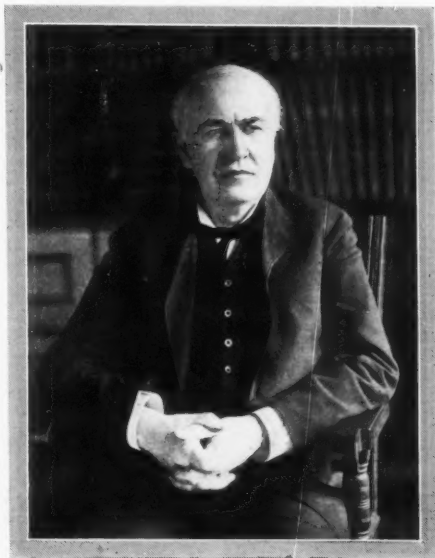
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THOMAS ALVA EDISON was born at Milan, Ohio, U. S. A., on February 11, 1847. His father came of Dutch stock, the ancestral Edisons in America having been descendants of millers on the Zuyder Zee, who emigrated to the United States about 1730 and settled in New Jersey. The family seems to have enjoyed a remarkable degree of longevity, for Edison's father lived to the age of 94, while his grandfather and great-grandfather lived until they attained 102 and 104 years of age, respectively. On the maternal side, Edison is of Scotch descent, his mother before her marriage having been Miss Nancy Elliott, daughter of Reverend John Elliott, a Baptist minister of an old Scotch family.

As a child Edison was rather fragile in appearance and was considered as being somewhat delicate. He was inclined to be very quiet and thoughtful, but exceedingly inquisitive, and asked

so many questions as to tire out his parents and friends. Even as a child of five or six years old he showed a tendency to much originality of thought and an inclination to take interest in matters of a mechanical nature. On account of the assumed

delicacy of his health, he was not sent to school at as early an age as usual, and even then he attended only a short time. His teacher reported to the inspector that the boy was "addled," whereupon Mrs. Edison indignantly removed him from school and undertook to educate him herself, she having formerly been a teacher in the High School. Under his mother's teaching and influence



young Edison made good progress, and besides receiving a sound education was inspired with a taste for good reading.

EARLY EXPERIMENTAL STUDIES

At about 10 or 11 years of age Edison became greatly interested in

chemistry, and, having procured some books on the subject, persuaded his mother to allow him a space in her cellar for a laboratory. Here he experimented with such chemicals as he could procure at the local drug stores with his limited pocket money. He had gathered together about 200 bottles of various sizes and shapes to contain his chemicals and labeled them all with the word "Poison," so that they would not be disturbed. At that early age, as later, he doubted the statements in books until he had proved them by experiment.

Edison continued his chemical studies at home until he was between twelve and thirteen years old, and then, finding that his pocket money was inadequate to purchase all the apparatus and chemicals he wanted, persuaded his father and mother to allow him to become a railroad newsboy, in order that he might earn money for his experiments. He received the necessary permission and thus came to sell newspapers, magazines, candy, etc., on one of the trains of the Grand Trunk Railway running between Port Huron and Detroit. Part of a baggage car was allowed him for his stock of goods, and into this space he moved his laboratory from home on to the train and there continued to experiment, but on an enlarged scale. He also bought a printing press and some type and published on the train a weekly newspaper which he called the *Weekly Herald*, of which he was proprietor, publisher, editor, compositor, pressman and distributor. The paper contained local, market and railway news, and had as many as 400 paid subscribers at one time. So far as is known, this was the first newspaper ever printed on a moving train, and by the youngest known editor in the world.

ORIGIN OF HIS DEAFNESS

Edison continued along these lines of work between two and three years until one day a bottle containing phos-

phorus fell off a shelf and broke upon the floor. The phosphorus set fire to the car, which was with some difficulty saved from burning up, and the conductor put the boy and his belongings off the train and boxed his ears so soundly as to cause the beginning of the deafness with which he has ever since been afflicted.

STARTING AS A TELEGRAPH OPERATOR

Some little time before this Edison had saved from death the child of a station agent along the line of the railway, and the father, in gratitude, offered to teach the boy telegraphy. This offer was eagerly accepted, and since that time Edison has assiduously studied the art, besides continuing his chemical and other studies. His career as a train newsboy being ended after the incident above related, he now sought and obtained employment as telegraph operator, and at about 15 years of age entered upon this phase of his career. He plunged into the art with great enthusiasm, and worked as an operator in various telegraph offices in different parts of the United States. Having the ability of living with but a very few hours of sleep, he worked nearly 20 hours per day, and not only continued his chemical studies but also applied himself very closely to the study of electricity and the art of telegraphy. He was always willing to take the place of a skilled press operator and work through the night after working all day, in order to perfect his speed, and succeeded so well that he became one of the most rapid and efficient telegraphers of his day, and advanced to the position and pay of a first-class operator.

After a little more than five years of this kind of life, during which time he was constantly studying and devising minor improvements, he invented a duplex system of telegraphy which he tried to sell, but, through inefficiency and lack of honesty in his associates, he failed to consummate a sale.

He also devised a stock-ticker in Boston in 1869 and put it into operation with a number of subscribers. Following some further adventures and hard work in Boston, he determined to try his fortunes in New York City.

ARRIVES IN NEW YORK PENNILESS AND HOMELESS

Edison arrived in New York one morning in 1869, and on leaving the boat was entirely without money, not having enough to buy a breakfast. In his extremity he walked the streets for part of the day, his only food being a little tea obtained from a tea-taster who was exercising his profession as Edison passed by. Later in the day he found a telegraph operator who lent him a dollar, with part of which more substantial food was purchased. Edison made application for work in the Western Union Telegraph Co., and got permission to sleep in a battery room of the Gold Indicator Co. until he could get a position.

While waiting for a favorable reply to his application, he spent his days in the operating room of the Gold Indicator Company. About the third day after his arrival there was an accident to the central transmitting machine, which stopped all operations on about 300 outside machines in customers' offices. Everything and everybody were in confusion instantly. Nobody knew what was the matter except Edison, who told the president of the company that he could fix it. He was told to do so, and in about an hour or two everything was operating satisfactorily. Edison was asked if he would accept a position as Superintendent at three hundred dollars a month. This offer, which raised him from poverty to comparative affluence, dazed him for a moment, but he managed to stammer out that he would accept it.

START OF HIS MANUFACTURING CAREER

This was the beginning of Edison's real inventive and commercial career. He stayed with the company for some time, made a great many improvements

and inventions relating to stock printers, and finally received \$40,000 for his inventions. Edison at this time was only 22, and this large sum, which placed him in a position of pecuniary independence, was the first money received from his inventions. This sudden affluence might have ruined an ordinary man, but not so with him. With this money he opened a factory in Newark, New Jersey, equipped it with first-class machinery, and became a manufacturer of stock-tickers and other telegraph apparatus, employing over 150 men. He continued this business for several years, during which time he perfected several other important inventions, such, for instance, as the Automatic Telegraph, by which over 3,000 words per minute were sent between distant cities. This invention was worked successfully and commercially for upwards of two years, but was bought by Jay Gould for purposes of stock manipulation and was put on the shelf.

THE QUADRUPLIX AND OTHER INVENTIONS

It was during this period that Edison also invented the Duplex and Quadruplex Telegraphs and Electromotograph. His well-known Quadruplex made it possible for the first time to send commercially four messages, two in each direction, over one wire, at the same moment, saving millions of dollars in line construction. The Electromotograph was an invention made to order. An inventor named Page had obtained a patent covering the use of a relay and sounder operated electro-mechanically, through a retractile spring. Such a patent at that time would have controlled the telegraph business. The Western Union Telegraph Co. did not control the patent and would have been obliged to close, but they laid the matter before Edison, who, availing himself of a previous discovery, invented a relay which operated entirely by electrochemical decomposition, and thus

opened a new and unsuspected line in the art, entirely independent of the Page patent. For this invention Edison received \$100,000.

During these busy years in Newark came the invention of the telephone by Bell. At that time Edison was working on harmonic telegraphs, and after Bell's telephone was announced and its limitations understood, Edison commenced to work on a distinct and more commercial transmitter, and eventually invented the carbon transmitter, which has made the art of telephony commercially practicable, and has ever since been in universal use. He also sold this invention to the Western Union Company for \$100,000.

HE CREATES THE PHONOGRAPH

In 1876 he moved from Newark to Menlo Park, New Jersey, giving up the manufacturing business, and making invention his life profession. Here for nearly two years he continued to invent telegraph and telephone apparatus and other devices. In the autumn of 1877 Edison startled the world by his invention of the phonograph. During that year he had also made his first attack on the electric light problem, but beyond ascertaining some very important facts, after a searching investigation, he had not advanced very far on that line.

The furore caused by the invention of the phonograph kept him very busy until the summer of 1878, when he became tired and took a trip to the Western States, remaining away two months. On returning home he again resumed his investigations of the electric light problem, and with a corps of faithful assistants worked with unremitting ardor and fierce energy day and night, reluctantly snatching a few minutes for meals and a very few hours for sleep, until on October 21, 1879, he perfected the first incandescent lamp with its fragile carbon filament in vacuo.

ELECTRIC LIGHTING TRIUMPHS

During all these months of work,

Edison had been developing not only a lamp but also an entire system of electric lighting, and now proceeded to perfect it. He had conceived a complete system of generating, distributing, regulating and measuring electric current for light, heat and power, but the whole scheme was so entirely novel that he was obliged to invent the enormous number of devices and details necessary to put the system into effect. Not only was the perfection of these details requisite, but as the dynamo machine of those early days was very crude and unsuitable for a system of incandescent lighting, Edison was obliged to develop a new type having an efficiency entirely unknown at that time. Edison's successful development of the electric railway in 1880-81-82 was largely based on his efficient dynamo. The principles of this type of dynamo have ever since remained in the art.

Then came the commercial and engineering exploitation of Edison's lighting system, to which he gave several years of time and effort day and night in the organization, equipment and operation of manufacturing shops; the construction and operating of the first and other early central stations; the inception and development of the isolated lighting plant; and the perfecting of an innumerable host of technical details relating to a rapidly growing art.

This was one of the most intensely active periods of Edison's life. In the few years during which his energies were concentrated on commercial electric lighting problems—1880 to 1887—he applied for and obtained more than 400 United States patents. This remarkable inventive activity, together with the management of his growing manufacturing establishments, the installation of central stations, the projection and development of unique apparatus and details, all involving the solution of new and unprecedented problems, did not prevent

his taking an active part in important commercial questions of the parent lighting company. His notebooks at this time also bear record of an enormous amount of laboratory work performed during these few years.

MOVES TO HIS ORANGE LABORATORY

In 1887 Edison moved to the new laboratory he had built at Orange, New Jersey. It had been a consuming desire in his mind for many years to build and equip a laboratory that should be the most complete of its kind in the world. His Menlo Park plant had been sufficiently equipped to serve for previous work, but now he had also an ambition to establish and operate a large industry, in connection with which a completely equipped laboratory would be a central source of inspiration. Hence, after careful investigation, he had decided upon the Orange Valley as the place wherein he could put his ideas into execution.

Soon after settling in the new laboratory Edison took up the phonograph, which had lain practically dormant for ten years, and proceeded to make it commercially practicable. In a short time shops were equipped with machinery and the commercial exploitation of the phonograph was begun. Another era of invention now set in. With his accustomed enthusiasm, Edison bent his energies to the perfection of this instrument in all its details. In about three years he had applied for 82 patents on the improved phonograph and its parts. During this time its commercial exploitation had gone on apace and an extensive market had been created. This subsequently increased so greatly in magnitude as to require the construction of five large concrete buildings and the employment of several thousand people.

In 1891 Edison's versatile mind was busied in many directions. He invented new types of generators and motors, also a number of improvements relating to electric lighting and

to electric railways. In this year he also commenced work on an undertaking that was monumental in character, involving the magnetic separation of lean iron ores, of which further mention will be made below.

BIRTH OF "THE MOVIES" IN 1891

The year 1891, however, witnessed the bringing out of an invention whose influence has been profound and world-wide. We refer to Edison's basic patent covering apparatus for the taking of motion pictures. The application was signed by him on July 31st, 1891, and the patent was issued sometime afterward. This invention has been adjudged to be fundamental in the art, and its principles are now in extended use all over the world in the production of motion pictures, affording interest, amusement and instruction to countless millions of people.

REDUCING MOUNTAINS TO DUST

The succeeding nine years of Edison's life were mostly devoted to the prosecution of the gigantic undertaking above referred to, the concentration of low grade iron ores. To supplement the scarcity of iron ore in the eastern part of the country he planned to crush bodies of lean ore carrying magnetic iron, separate the iron magnetically from the gangue and sell the concentrates to the furnaces. In order to accomplish this he planned to reduce mountains to dust, pass this finely divided material through sieves, driers and magnetic separators, and finally to press the concentrate into briquettes as a convenient form for the furnace.

This tremendous project called forth some of Edison's most brilliant inventive and engineering efforts. At every step there arose new and unprecedented difficulties which were met and surmounted successfully one by one. In solving these many problems many important inventions were made, and Edison took out over fifty patents covering them. Space is too limited to

enumerate these inventions, but one is entitled to special mention, namely, the apparatus called the "Giant Rolls," by means of which rocks weighing as much as ten tons each are reduced to fragments in a few seconds. The courts have recently adjudged that this device involved invention of a high order of merit.

The story of this immense undertaking by Edison

from first to last is of absorbing interest, but cannot be told for lack of space. Unfortunately, the story does not end well, for after nine years of hard work, when Edison had succeeded in bringing his project to the point of financial and physical success, there came the discovery of the Mesaba range of iron ore, where phenomenally rich ore could be scooped up with a steam shovel. This

could be shipped to the East and sold for a little more than one-half the price at which Edison could sell his concentrated ore. This, of course, rendered his enterprise commercially impossible, and he was reluctantly obliged to close after spending nine years of his time and over two millions of his money.

DAWN OF "THE HORSELESS ERA"

Undaunted, however, Edison returned to his laboratory at Orange with

the avowed intention of inventing a new type of storage battery which should employ neither lead nor sulphuric acid. Working for many months, day and night, without meeting with any encouraging results, he at length obtained reactions that opened the way to ultimate success. Thus there commenced another period of inventive activity which continued

over many years.

With a band of chosen associates, Edison brought to bear on this problem that fierce, concentrated energy that carried the work on through several years of unceasing toil, frequently baffled and disappointed, but never discouraged.

The ultimate outcome was the now well-known form of Edison Storage Battery with nickel and iron elements and an alkaline solution for elec-

trollyte, all being enclosed in nicked steel containers.

Edison's great work on his storage battery was done in the first five years of the twentieth century, and it may here be remarked that his object was to produce a battery that should be suitable for automobiles and for trucking and hauling, and also to supersede the trolley as a means of propelling street cars. If we regard commercial adaptation as the best criterion of the



MR. EDISON AT HIS DESK

value of such a device, Edison has been successful in attaining his object, for at this time (1920) the battery is in use on all the principal railroads of the United States, on a considerable number of street cars and on thousands of trucks and pleasure cars in America and other parts of the world. The factories concerned in the manufacture of these storage batteries cover more than 20 acres of floor space, and give employment to more than 1,000 people.

THE CEMENT INDUSTRY

Arising out of his great work in the separation of iron ore, above mentioned, is another Edison enterprise which has been enriched by his persistent efforts and inventive genius. We refer to his extensive plant for making Portland cement. When he was forced to abandon the concentrated iron ore business, he was of the opinion that it would be a pity to lose the great experience that had been gained in breaking and crushing rocks and in the handling of vast quantities of finely divided materials. He therefore determined to utilize it by going into the Portland cement business. While he was at work on his storage battery his associates made the necessary arrangements and an organization was formed for this purpose. Suitable property was purchased and Edison exercised his engineering ability by laying out, in one day, on the draughting board, a general plan for the entire working plant. This plan was followed in subsequently erecting the works, which are more than half a mile in length, and was so complete in its details as to cover the automatic oiling of over 10,000 bearings in the machinery of the plant.

The cement industry has been enriched by many of Edison's inventions. One of the most important is worthy of special mention here. We refer to the "Long Kiln," which is used for "burning" the mixture of cement material, an essential process in the man-

ufacture of cement. Previous to this invention the type of kiln generally employed in the business had a capacity of producing 200 barrels of cement clinker in 24 hours, but the improvement embraced in Edison's type gave it a capacity of 1,000 barrels in 24 hours. When it is remembered that, in cement making, the kiln is the "heart" of the production, it will be realized that the conception and development of this radically new form of kiln by a new-comer in an old-established industry indicated not only great inventive and engineering ability, but also courage of a high order. Edison's cement enterprise has similarly profited throughout by his work, and in the years that have elapsed since its inception, his company has risen from the rank of an outsider to the position of the fifth largest producer of cement in the United States.

THE MOLDED HOUSE—A CEMENT CREATION

One of Edison's later inventions involved the use of cement in the construction of cheap and indestructible homes for workingmen. His scheme was unique in that it contemplated the pouring of a complete house, from cellar floor to tip of chimney in one operation in a few hours. The plan is to provide two sets of iron molds, one set within the other at a certain distance apart, and to pour into the space between them a continuous stream of a specially invented free-flowing concrete mixture. This fills all the space between the molds. In a few days, after the concrete has hardened, the molds are taken away, leaving a complete house, indestructible, fire-proof, and vermin-proof, and needing only doors, windows, and lighting and heating fixtures to make it ready for habitation. Edison did not intend to reap any pecuniary reward from his invention, but, in order to carry out his original idea, purposed to license responsible concerns to construct these houses and rent them at a stated

percentage of the cost, in order that the wage-earner might receive the benefits planned for him.

THE DIAMOND DISC PHONOGRAPH

Some ten years ago Edison was making ready to exploit this last-named invention, and had almost completed the molds for the first type of poured house, when he laid the project aside temporarily to take up the development of his diamond disc phonograph, for which there was an insistent and urgent demand. From that time until the beginning of the year 1913, when his new disc phonograph was put into the market, his days and nights were spent in the laboratory, where, with a few chosen assistants (facetiously called the "Insomnia Squad"), he worked incessantly to perfect devices and processes for recording music perfectly and for reproducing it in all the beauty of its original rendition. The result was the creation of a new epoch in the reproduction of music by mechanical means. Edison had long ago set for himself a high standard, namely, to depart from the idea of a "talking machine," and to make the phonograph a musical instrument. In finally accomplishing this he was obliged to create arts, processes, and combinations of materials that were new and hitherto entirely unknown. He has continued the work of improving the manufacturing technique down to the present writing. This has been a task of great magnitude, requiring infinite patience and persistence by reason of the microscopic nature of many disturbing elements. During the last few years Edison has not only developed this new disc phonograph, but he has given much study to music itself for the sake of raising the instrument and records to a high plane. To this end he has in his employ a musical staff which has sung or played for him about 30,000 selections in the last few years. Besides, he has traveling agents constantly seeking singers of merit,

not merely of reputation, for he has discovered that the two are not necessarily found in the same person. If Edison can be said to have a "pet" invention, it is the phonograph, for he loves good music; hence it is not surprising that he has labored so abundantly in bringing to actual realization the high ideal that he set for himself more than forty years ago.

COMMERCIAL EXIGENCIES OF THE WAR

The advent of the World War in August, 1914, brought about an almost universal embarrassment among manufacturers by reason of their inability to obtain raw materials and supplies which had been previously imported from abroad. The Edison Industries were also seriously affected along many lines, a few of the principal items being mentioned below.

Edison, being the largest individual user in the United States of carbolic acid (for making phonograph records), found himself in danger of being compelled to close his factory by reason of the embargo placed on its exportation by England and Germany, the previous sources of supply, carbolic acid being used in making explosives. Edison devised a plan for making carbolic acid synthetically, set gangs of men working twenty-four hours a day to build a plant, and on the eighteenth day was making the acid. Within four weeks the plant could turn out a ton a day, and later on manufactured six tons a day.

On the night of December 9th, 1914, Edison's great plant at West Orange, N. J., was the scene of a great conflagration. Early next morning gangs of men were at work clearing up the wreck. Hundreds more were added during the day, and work was continued twenty-four hours a day. Within thirty-six hours after the fire Edison had given full orders for the complete rehabilitation of the plant.

Very early in the next year (1915), Edison found he was in danger of being unable to obtain a continuous

supply of benzol, from which he made his synthetic carbolic acid. The European war had created an enormous demand, and supplies were uncertain. He decided to erect his own benzol plants. He first looked up all the literature on erection and operation of benzol absorbing plants, and then made engineering plans for a type of plant that could be quickly installed, experimenting on and perfecting it in his laboratory. He arranged with two coke oven plants to put in his benzol plants. The first one was at the Cambria Steel Company's plant at Johnstown, Pa., installed and put into operation in forty-five days. The second one was at the plant of the Woodward Iron Company, at Woodward, Ala., completed in sixty days. Ordinarily, it requires about nine months to install a benzol plant. Two other benzol plants were erected in Canada according to his plans, each being completed and put in operation within sixty days. All these plants are still in successful commercial operation, producing benzol, toluol, solvent naphtha, zylol, and naphthaline.

About March, 1915, Edison conceived the idea of helping out the textile and rubber industries of America by making myrbane, aniline oil and aniline salt, which are always in great demand, and which had been previously imported from Germany. He exhausted the literature on the subject, as usual, and then laid out the plant. By bringing great pressure to bear and working day and night, he installed his plant in forty-five working days, commenced deliveries in June, and for nearly three years made about 4,000 pounds of aniline oil a day.

The fur dyeing industry and other arts were suffering from a great scarcity of paraphenylenediamine, formerly imported from Germany. Edison also uses it in the manufacture of records for his Diamond Disc Phonograph. Being unable to procure it, he experimented in his laboratory

until he found a way to make it. Much pressure was brought to bear on him to supply some of the arts. He equipped a separate plant for this, and manufactured this product for nearly three years in large quantity, thus relieving a serious situation.

The great scarcity of carbolic acid in America brought innumerable requests to Edison to sell some of his product. His first plant worked well, and in a short time its capacity was over 6,000 pounds a day. This, however, was not nearly sufficient to supply the demand. He therefore projected and installed a larger plant with a capacity of about 7,000 pounds a day. As he devised improved processes for use in this later plant there were a vast number of difficult problems to solve, but with old time energy and dogged perseverance he overcame them all after many weeks of strenuous work.

There were also other raw materials and supplies needed by him, that could not be obtained from abroad on account of embargoes, but through Edison's resourcefulness and ingenuity substitutes were found or processes were changed to meet the new conditions.

PATRIOTIC WAR SERVICE

In the late summer of 1915 the Secretary of the Navy conceived the idea of gathering together a body of men pre-eminent in inventive research to form an Advisory Board which should come to the aid of our country in an inventive and advisory capacity in relation to war measures. Secretary Daniels appealed to Mr. Edison's patriotism, asking him to devote some of his effort in the service of the country and also to act as chairman of the Board. Although he was already working about eighteen hours a day, Edison signified his consent, and in the Fall of 1915 the Board was organized, and subsequently became known as the Naval Consulting Board of the United States. Mr. Edison was at

first chairman, and subsequently became president of the Board.

In December, 1916, at the request of the Secretary of the Navy, Mr. Edison went to Washington to have a conference with him. At this time the Secretary asked him to devote still more of his time to the country by undertaking experiments on a series of problems. Edison signified his assent, and returned to his laboratory. He immediately put his business affairs in the hands of his associates and commenced his patriotic service for the Government, in which he was engaged for a little over two years, practically to the exclusion of everything else.

To tell the story of this two years' work in detail would occupy more space than is available. It must suffice to mention by name some of the problems upon which he and his assistants were occupied during these two years. The items are as follows:

1. Locating position of guns by sound ranging.
2. Detecting submarine by sound from moving vessels.
3. Detecting on moving vessel the discharge of torpedoes by submarine.
4. Quick turning of ships.
5. Strategic plans for saving cargo boats from submarines.
6. Collision mats.
7. Taking merchant ships out of mined harbors.
8. Oleum cloud shells.
9. Camouflaging ships and burning anthracite.
10. More power for torpedoes.
11. Coast patrol by submarine buoys.
12. Destroying periscopes with machine guns.
13. Cartridge for taking soundings.
14. Sailing lights for convoys.
15. Smudging sky line.
16. Obstructing torpedoes with nets.
17. Under water searchlight.
18. High speed signaling with searchlights.
19. Water penetrating projectile.
20. Aeroplane detection.
21. Observing periscopes in silhouette.
22. Steamship decoys.
23. Zigzagging.
24. Reducing rolling of war ships.
25. Obtaining nitrogen from the air.
26. Stability of submerged submarines.
27. Hydrogen detector for submarines.
28. Induction balance for submarine detection.
29. Turbine head for projectile.
30. Protecting observers from smoke-stack gas.
31. Mining Zeebrugge harbor.
32. Blinding submarines and periscopes.
33. Mirror reflection system for war ships.
34. Device for look-out men.
35. Extinguishing fires in coal bunkers.
36. Telephone system on ships.
37. Extension ladder for spotting top.
38. Preserving submarine and other guns from rust.
39. Freeing range finder from spray.
40. Smudging periscopes.
41. Night glass.
42. Re-acting shell.

In a short time after the signing of the Armistice, Edison returned to his laboratory at Orange and resumed control of his business affairs as vigorously as if nothing had intervened. It may be mentioned that Mr. Edison was awarded a Distinguished Service Medal with the following citation:

"For exceptionally meritorious and distinguished service in a position of great responsibility as President of the Naval Consulting Board."

The foregoing brief sketch of Edison would not be complete without some statistical mention of his fertility and versatility as an inventor, as shown by the records of the United States Patent Office. From 1869 to the present time he has filed more than 1,500 applications for patents; and, in addition, over 1,500 other inventions are embraced in 120 caveats filed by him during these years. Those and some other inventions are also covered by some 1,250 patents issued to him by foreign governments. This mass of inventions, however, does not by any means exhaust Edison's fertility, for he is constantly evolving new things, besides having on record a vast number of additional ideas for future work and investigation.

HIS CONTRIBUTION TO THE WORLD'S WEALTH

When one considers the practical value of Edison's inventions as a world asset, the tremendous force of his personality is apparent; for it has been one of the most potent factors in bringing into existence many entirely new arts and industries and in contributing very largely to others, all of which are now capitalized at more than ten billion dollars, earning annually considerably over one billion dollars, and giving employment to an army of about one million people. Not that Edison has brought these arts and industries to their present magnificent proportions, but he is the father of some of them, and as to some of the others, it was the magic of his touch that helped make them practicable.

Opportunities in Public Accounting and the Accountant's Attitude Toward Clients

By WILLIAM M. LYBRAND

"In this synopsis of the talk to the New York Staff on the evening of December 14, 1920, I will dwell on the latter part of the subject first. I do so because the opportunities in public accounting are largely dependent upon the attitude of the staff accountant toward the client, and the performance of the client's work.

What should that attitude be? I would like each man to put that question to himself, and ask himself—can it not be best expressed in this one sentence?—put yourself in the client's place. It is only another way of stating the golden rule, "Do unto others as you would that they should do unto you."

If you were the client and he the accountant, what would you expect?

You would expect him to be on the job promptly. Promptly means before the time to begin work. It means having all papers out and actually being at work by not later than nine o'clock.

It means not first stopping at the office to make out time reports or for any other reason, unless it is absolutely necessary. If you were the client you would expect to get the full day's actual *work*, not preparation, not office records and not traveling.

You would expect him to work diligently. This does not mean working feverishly or slavishly, but it means continuous, steady application to the job. When two men are working together, it is human nature to be tempted to fall into conversation about something not connected with the work in hand. Endeavor so to concentrate on the work that it will become the most interesting thing you have to do, and will absorb all your attention and thought.

You would expect him to work intelligently. Before doing any piece of work, consider whether it appears to be necessary. Say to yourself: Will it be worth what the client will have

to pay for it? Study ways and means of doing the work most expeditiously. Don't use two men on the work of one. If two men are doing work together, let it be snappy and vigorous, one man not holding back the other. In calling off postings or any figures, use the shortest expressions and learn to catch the amount and call "right" instantly so that the caller may immediately give you the next one.

Above all visualize the figures. Look through them and back of them to what they represent. Remember that accounts receivable, for instance, are not simply amounts to be verified. Think of an account as representing a debtor—is he good; does he admit the amount or has he made claims for imperfections or returns or discounts; is the account actually outstanding or has it been paid and the money abstracted?

Think of the plant account as representing a lot of land, buildings and equipment. Ask yourself how the particular item you are examining adds anything to the value of the plant. May it not be a mere repair or renewal? If it is obviously a new unit, such as a machine tool, does it replace another, and if so what has happened to the old one; has it been scrapped or sold? If it is an addition to a building, was a partition wall or any part of the main structure done away with in the work, and if so what entry was made for it? Look upon every item as a real, tangible, concrete thing (which either adds to the value and productivity of the plant or else is an expense) and not as a mere book figure.

Apply the same tests of actuality and value to all assets. Try to think of every possible liability, direct or contingent — guarantees, endorsements, purchase commitments, sales contracts not covered, large additional plant undertakings, funded liabilities about to mature.

In auditing, use your imagination.

Has all the cash actually been recorded; have all shipments been accounted for; do all the purchase invoices represent goods actually received; are all the items on the pay roll genuine; were petty cash expenditures really made for the amounts claimed; are all materials and supplies being accounted for properly; have there been any sales of scrap? etc., etc.

You would expect a prompt report. Frequently much of the value of a report is lost if it is delayed. Prepare the report in the client's office and go over it with the client's representative, or with the client himself if it is advisable to do so, in order to clear up any doubtful points. Make an appointment with a partner in advance, and then if he cannot see you, put the report, dated, on his desk, and you have a complete alibi if it is not passed through promptly.

You would expect a report containing the information you needed. In making the examination and in writing the report, try to think of what you would want to know if you were the client. No matter what kind of work you are doing, detailed or balance sheet audit or investigation, the client will always appreciate anything you can tell him that will help his business. Is the organization industrious and apparently efficient; can the system of office or factory accounts be simplified or improved; are the incoming materials and supplies properly verified and are they handled and stored in a proper manner; are shipments of the product properly checked; is obsolete product or material accumulating; are cost figures being submitted properly and is cost data being used by executives; are collections made promptly and customers' accounts kept clear of differences arising from returns and claims of all kinds; are all purchase discounts being taken; is the insurance ample? etc., etc.

You would expect the work to be

done at a reasonable cost. Again we must constantly ask ourselves these questions: Is this part of the work I am planning to do necessary; can the work be done more expeditiously; should not the client's staff prepare this data for me? The cost will be right, if we apply these tests, and if we do the other things pointed out herein, which we would expect if we were clients—that is, get on the job promptly, work diligently, work intelligently and present a report promptly.

I have suggested some of the things an accountant must do to make himself most useful to the client. If his attitude toward the client and the work is all that can be desired, what are the accountant's opportunities?

Let me mention those that seem to me to be most important.

Development of the intellectual faculties. First, development begins through preparatory work which should be done before entering an accounting office. It is increased by reading and study thereafter, perhaps to secure the C. P. A. degree or the Institute membership, or to improve the accountant's grasp of accounting in general, or special features thereof such as tax work, cost accounting, etc.

Second, development is encouraged by the practical work, which necessitates the use of the critical faculties as in audits, the analytical as in investigations, and the constructive as in system work. Clear, concentrated thinking is vital in all branches of the work.

Third, development is continued through the preparation of report figures, which must be accurate and clearly stated; and in the writing of the text in which the facts must be presented in an orderly, interesting and informing manner, free from ambiguity or inconclusiveness, and having enough "punch" to impress the reader.

Development of the social faculties. The accountant has opportunities, which in other occupations are not so

good, of making many new acquaintances and of visiting new scenes. He constantly meets new clients and their employees and thereby widens his acquaintanceship. He comes in contact with many types of men, and under such varying conditions and circumstances as call for the use of tact, courtesy and ability to make himself solid with the client.

Opportunities for financial improvement. The financial returns in an accountant's office compare favorably with those elsewhere. Promotion is apt to be more rapid and certain than in other offices, because there is more opportunity to demonstrate ability. The knowledge gained as to many kinds of business is helpful if a man wishes to leave the accounting field for an executive position. Advancement to managerial positions in accounting offices or even higher responsibilities and emoluments are always a possibility.

The above is a very brief summary and only an indication of what might be said on this subject. I would like to see it dealt with by some leading member of the staff from the staff viewpoint."

Clémenceau's Appreciation of the Value of an Audit

During the Franco-Prussian War and the siege of Paris, Clémenceau was Mayor of Montmartre. One of his duties during the siege was to see that 150,000 men were properly fed, and another to look after thousands of refugees. In this work he became responsible for large amounts of money. Foreseeing that accusations against any one's honesty might be made in such trying times, he engaged an expert accountant to "check-up" and make public his use of every sou of public funds.

(An extract from "*The Literary Digest History of the World War*," Vol. X, p. 217.)

An Accountant at Sea and Other Places

(Third Instalment)

By LT.-COL. ROBERT H. MONTGOMERY.

I suppose it is too much to expect that a place should have normal weather. Hundreds of years ago, before people had to prove things, somebody fixed the kind of weather each section of each country should have each month. It was the original bogie. Since that time we have applied the term to such things as golf and airship building costs, but those are poor imitations. It is the fashion now to make it possible to reach bogie, whereas normal weather simply isn't. If you want to go anywhere, go when it is convenient. Don't wait for the month when the weather is supposed to be what you want it to be. You can fool it. If you want warm weather, go when it should be cold and vice versa. The coldest night I ever spent, or rather the night I suffered most from the cold, bar none, winter or summer, north or south, was in Texas, about the middle of May, when it should have been warm.

I spent September and part of October in France and I had wonderful weather. The natives seemed to feel that I had put something over on them when it failed to rain, or get hot or cold. Of course it had never been that way before. It was the first time in my experience, however, when I was told that the weather was better than it should have been. I make this lengthy explanation because I don't want anyone to hold me responsible for the weather any place, any time.

I decided to tell the truth about something in this article and naturally I chose a topic which seemed to have as little personal application as any, so I picked on the weather, and anything I say about it may be depended upon. Of course, this year it will be different, but I can't help it.

I did not expect to see any football, but the Olympic games gave me a chance to see one of the most interesting games I have ever seen. The California colleges have been playing Association football and sent a team to Stockholm which was quite successful. France has some good teams, so an international match was arranged to be played in a field near Paris. The Frenchmen were amateurs and were mostly older than our boys. I understand most of them are employed and play in their spare time only. I thought we should win and a Frenchman I knew quite well was positive the French would win so we agreed on a forfeit. This made it necessary to go to the game. There were six Americans in our party. There were sixty thousand Frenchmen in the grounds. The game was fairly close. The umpire was absolutely fair, but the crowd expressed its disgust very vociferously every time he seem to favor the Americans. I tried a counter-offensive and when he seemed to favor the Frenchmen I protested vigorously. I will admit that my protests attracted some attention, which I do not think was hostile as I used good English, but Howard Linn, who was with me, and who has the reputation of being the fiercest fighter ever turned out by Yale, became greatly alarmed for my safety. He was brave enough at first and intended to protect me at all hazards, but even his intrepid spirit quailed at last and he shouted to me, "For heaven's sake, Monty, desist. Don't you see we are outnumbered?" I desisted. We lost the game and I the forfeit. Incidentally, that forfeit will be a deductible loss in my income tax return because it is legal to play forfeits in France.

There was a time when I could have lost a lot of francs but didn't. The James Gordon Bennett air races were held in September, about thirty miles from Paris. There were to be French, British and American (United States) entries. On patriotic grounds I offered, through the committee in charge, to bet 10,000 francs that we would win. The chances were against us but my boldness saved me. They all thought I knew something they didn't and no one had the nerve to cover me. I wisely refused to bet 1,000 francs and therefore did not lose a sou (that's a legitimate place to use the expression) even though the Americans made such a sorry spectacle of themselves that I have been ashamed of it ever since.

It was a glorious day but there was a little too much wind and they jockeyed around until late afternoon. The race was three times around a course measuring 100 kilometers (60 miles). There were two American starters, out of three possible entries, both army officers. The third entrant, one Cox from Texas, was a sort of joke. He was rumored to have spent several million francs in getting ready. Two days before the race the plane on the field was damaged. The rule was that no plane could be entered unless it was on the field twenty-four hours before the races. This one Cox I am talking about had an extra plane all ready. It had only cost about a million francs, so to be sure that under no possible circumstances could he get it to the field in time in case of damage to the other, he stored it at a distance of twenty-five hours from the field. When one busted the duplicate got there more than an hour late. It was a perfectly fair rule and no one sympathized with Cox as he bellyached around.

One of the army planes (Rhinehart) was supposed to have a chance. It seems, however, that we are limited to a year to prepare, that you can't

practice and try out your motor and get familiar with the course and that sort of thing more than a month or two before the races. To make a long (and sad) story short, our brave airmen had gone at least part way round the course once, so when they finally started officially one got part way round again and the other did less. There were evidences of engine heating or something else to stop them. We could not find out why they quit and the Americans who were there in force were very sore. It was a miserable exhibition.

The British did not do much better, but they had only one entry. The French were a joy to behold. Two of them started beautifully, flew around three times and finished beautifully.

If they didn't know the course or if their engines heated they kept quiet about it. The French are wonderful airmen. I have seen a lot of flying in the United States, but I have seen nothing to equal the performances at a French exhibition held a few days after the J. G. B. races.

All records up to that time were broken. I think the airman flew about 180 miles an hour. Afterwards he did better! He flew very low over the grandstand and it gave one a thrill to see a human being passing through the air in a man-made machine, under perfect control, going faster than any other human being had gone since the world began. When I started that last sentence I got bolder and bolder and that last assertion just slipped out of me. Now that I have said it I challenge any reader of this Journal (if you haven't read down this far pay no attention to this challenge) to mention any other man who ever traveled as fast as my Frenchman did. If you think of anyone, write to the editor—not to me. I am a fatalist and if I am wrong I am, that's all. I'll read it in the Journal if I allowed my enthusiasm to run away with me. Describing air races sort of starts one's imagination.

At the time of the races, however, my thoughts did not mount to the clouds until after lunch. I shall have to confess that my imagination was not working very well when we tackled the lunch hamper.

A friend (a Frenchman) who had expected to go with us was not able to go. He provided the lunch which was very fine. I was the only one who ate the lettuce salad. I found a small bottle of what I thought was salad dressing but it did not make a hit with me and I complained about it to Howard Linn, but he was not interested. That is where he was properly punished. On our return our friend asked us how we had enjoyed the 1870 brandy he had provided as a special treat. Howard expressed great disappointment that he had not found it and felt even worse when he learned that the salad dressing which I repudiated was the brandy. I came home knowing no more about champagne and brandy and such drinks than when I left.

It's all bunk about having to drink wine when you are abroad. The French are a canny people and the wine people undoubtedly invented the story that the water is not safe for foreigners to drink. If one gave any thought to the subject it would be realized that millions of people drink water in Paris and all European cities and it does them no more harm, perhaps not as much, as to drink water in other countries. If you do not wish to drink wine there isn't the slightest necessity to do what you do not wish to do. There are plenty of good mineral waters if you are afraid of the ordinary water. I found it no more embarrassing to drink water in Paris than I do in New York. In fact I have never found it embarrassing at all. It is an infallible sign of good breeding when you can do exactly as you please in the company of others. It is an equally infallible sign of bad breeding to have someone unduly in-

sist on your taking a drink when you do not want it. I think sometimes that we non-drinkers have an advantage over our friends who drink because we have a criterion of which they do not avail themselves. I would not say that all the people I met were gently bred but I can say that in spite of the fact that during my whole trip most of those around me drank all the stuff they wanted, no one became excited or peeved or unpleasant because I exercised my prerogative of choosing my own drinks.

I met a lot of people in Paris, natives and our natives, men, women and children and clients. I came away with a reputation which is probably unique. I don't mean what you think I mean. I am remembered as the American who picked up chestnuts. I caused so much excitement among caddies, green-keepers and players that there was almost a riot several times. I don't know yet why it was so remarkable. It was talked about in clubs and cafés, written about and joked about until I commenced to think it was the only out-of-the-way thing I had done since I left home and I felt better because I am a shrinking violet and I do not crave attention. The sad thing about it is that I brought home about three quarts and they were mouldy when I unpacked them. Incidentally, they were the only imports upon which I did not pay full duty. When I was young there was no chestnut blight, and in the fall it was one of our greatest joys to go chestnutting.

I started to play golf around Paris just as the burrs were opening. It was absolutely fascinating to hear the nuts drop and look for them on the ground. There were hundreds of trees, and many different sizes, shapes and flavors. It had been so many years since I picked up chestnuts where and as they lay that I do not think it strange that I filled all my pockets and spent more time looking

for chestnuts than I did for my opponents' golf balls.

There are three golf courses near Paris. I had cards to all of them but played only two. The links are well laid out and are similar in many ways to those around New York. They would rank here among the good courses. More than half of the people whom I saw playing were Americans and Britishers. I usually played with a native Frenchman and two American girls. Allowing for the chestnuts I played fairly well considering I had to use strange and very poor clubs. I was warned that Frenchmen when playing among themselves do not hesitate to better their lies, but I found no evidence of such a practice. I had girl oftener than boy caddies and they were about as poor as the boys. They took a great interest in us but little in the game. I derived a lot of satisfaction from the conversation. The caddie talked French and I English, but we got along quite well as I knew a few words of French, which pleased her. I don't believe I could have pleased the boy caddies with any French words I knew.

One nuisance in France is the gasoline tax. When you go in and out of Paris you have to have your gasoline measured. There is a tax on any excess quantity taken in. They do not keep you waiting so very long but it is a bother we would not stand for in the United States.

I expected to go to Prague with Paul Sheldon and then to Warsaw. Paul went off without me and I arranged to join him later. At least I thought it was arranged. After I had secured my passports and said good-bye Paul cabled me to wait in Paris. I went to cancel my reservation and I found I didn't have any, so I could not have gone at that time in any event. I had some curiosity about Prague. Paul Sheldon (who has walked on it) says they have a bridge there built in 1100 or it is 1100 years old. I never

can remember which and I have to ask Paul about it every time, and he seems to be getting sensitive about it, why, I don't know, because there is a lot of difference and what's the use of history and walking over the bridge if you can't be accurate? If it is not as old as you think it may be, all right, but if it was built 1100 years ago instead of in the year 1100 it's older than it might be and who knows but what it is crumbling and ought to have a sign up to use the old bridge until the new one is repaired? And Paul says all the stones are stuck together with eggshells or the whites of eggs, I forget which. And to be accurate I have to ask him every time and he is getting sensitive about the eggs, too. You might think he layed them and they are not turning out as well as all hoped. He should not be so sensitive, because I never asked him if they used the yolks. When I come to think of it, why shouldn't they? I'll ask him when I see him next.

You can't travel much and be truthful. When I went to the American embassy in Paris to have it include Czechoslovakia in my passport and took the Bainbridge Colby letter with me *addressed to them* I might have known that they would have no sense of humor. They asked me the purpose of my visit to Prague. I answered "curiosity." I received an icy stare. "It is not a good reason," says B. C.'s minion. "Well," said I, "Mrs. Montgomery told me to get her a bead bag and I understand they make fine ones in Prague." Another icy stare. "You have to swear to it," says the representative of the United States. "That's the reason I told you the truth. Now that I have only two minutes left I'll lie about it and say I want to go for my health." I got the passport.

I'm still worried about that bridge. Paul says they levied a tax payable in eggs. One nobleman sent his in buckets and he was punished. I have

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The L. R. B. & M. Journal

Published by Lybrand, Ross Bros. and Montgomery, for free distribution to members and employees of the firm.

The purpose of this journal is to communicate to every member of the staff and office plans and accomplishments of the firm, to provide a medium for the exchange of suggestions and ideas for improvement; to encourage and maintain a proper spirit of co-operation and interest and to help in the solution of common problems.

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THOMAS A. EDISON

About a dozen years ago a business man, with whom the writer was conversing, expressed the opinion that the name of Edison was probably known to more people throughout the world than that of any other living man. Most of the outstanding figures of earlier centuries whose names are well known to us today were warriors, or leaders of movements which called for combative qualities of leadership. Thomas A. Edison, on the contrary, attained to his world-wide reputation not by reason of skill in the destructive art of war but by his services of incalculable value in the arts of peace.

When the range of Edison's inventions is considered and the tremendous

amount of thought and experimentation which they must have required, it seems incredible that they should all have found place in one man's life. Surely here is a life and personality which have combined an almost innumerable number of qualities—the studious and inquiring mind, imagination and vision, faculties of keen perception, resourcefulness, mechanical genius, leadership and the ability to inspire others, and many other qualities—all coupled with indefatigable energy, endurance and a refusal to contemplate failure, no matter how great the obstacles to be surmounted. One marvels to find such a combination of qualities embodied in one man. Usually one thinks a man well endowed by nature if he has in a marked degree but a few of those enumerated above.

The condensed biography of Mr. Edison appearing in this issue was written by his life-long assistant, Mr. William H. Meadowcroft, and was brought up to the minute by Mr. Meadowcroft especially for publication in this number of the L. R. B. & M. JOURNAL. This is evident from the account given of Mr. Edison's services to the country during the World War. Incidentally, a reading of it quickly satisfies those who imagined that Mr. Edison was during that fateful period utilizing his wonderful inventive genius for the country's benefit that they were not mistaken in their surmise.

One passage in the biography particularly caught the writer's attention as being typical of Mr. Edison and as reflecting some of the qualities referred to in an earlier paragraph of this article. In speaking of Edison's intention of inventing a new type of storage battery, his biographer says:

"With a band of chosen associates, Edison brought to bear on this problem that fierce, concentrated energy that carried the work on through several years of unceasing toil, frequently baffled

and disappointed, but never discouraged . . . Edison has been successful in his object."

The foregoing quotation was written of a time when Mr. Edison was twenty years or more younger than he is now, but it is just as applicable in the month of February, 1921. This is well indicated by the opening and closing paragraphs of an account in the *New York Evening Post* of an interview with Mr. Edison on his birthday this month:

Seventy-four years old today and still guiding every activity in his vast laboratories and factories at West Orange, Thomas A. Edison shows no sign of the wear and tear of his strenuous life, sixteen hours of work out of each twenty-four since the time he was fourteen years old. "How long do I intend to hold the reins here?" he repeated a question, quizzical lines furrowing the corners of his mouth. "Until the doctor brings in his cylinder of oxygen—then *au revoir!*"

* * *

. . . he grabbed up nervously a sheaf of weighty looking papers, and went through them hurriedly but intently, signing here and there.

He seemed to be in a tremendous hurry to finish this office work and get away, but where and why and for what purpose was beyond all understanding.

There! They were finished. And up he jumped and paced around the room in search of something strangely missing. His step was elastic, quick, and springy; not the false quickness of youth which middle-aged people sometimes affect, but the firm stride of a hale and vigorous and noble old man. What was it he was looking for? Certainly, whatever it was, it was not to be found. Suddenly he made a bee-line for an assistant's desk, with a victorious expression grabbed up a gray felt hat several sizes too small, and started for the door.

But that assistant was a watchful young man. With a shout he leaped from his chair and clutched Mr. Edison's arm just as he was disappearing through the door.

And regaining his own cherished headpiece, he led the "Old Man" back into a dusky corner of the library, where, quietly reposing on a shelf of dusty books, was a black, Edisonian hat.

"Where is he going?" repeated Mr. Meadowcroft, looking after his chief with an affectionate smile. "To his laboratory!"

It is with much pride that we have numbered the various Edison enterprises among our clients for many years past. We trust that he may be spared many years to come—we understand he expects to become a centenarian—to guide these enterprises and to continue to give mankind the benefit of his wonderful inventive genius.

An Accountant at Sea and Other Places

(Continued from page 17)

a thought! They must have wanted only the shells or they would not have punished him. But the whites are certainly stickier than the shells. I will ask Paul about it when I see him.

I had intended to motor from Paris to Prague, but after investigation I changed my mind. The largest engineering concern in France made a report for me on the feasibility of the trip. They reported that the roads would be bad in places, that through Germany and Austria gasoline would be hard to get, that repairs would be difficult and that the attitude of the natives would be unfriendly. It seemed like a lot of trouble for a bead bag, so I went to Monte Carlo where I did not expect, and did not find, the slightest unfriendliness. On the contrary—but that's another story. I'm sort of holding off on the Monte Carlo trip. It is hard to tell it without bringing in the story of the Two Pure Swedish Girls, and I don't know whether I care to tell it in a Journal which Mrs. Linn and Mrs. Montgomery read regularly. But I will think it over.

(To be continued)

OFFICE NEWS

Boston Breezes

Mr. Wakefield attended the third and final National Industrial Conference which was held in New York on January 21st and 22nd. A brief report by him of the proceedings will be found elsewhere in this issue.

COMMENDATION

I also received Saturday the certified balance sheets as of December 31, 1920. I want you to know that I personally appreciate the way in which you rushed this through and I should just like to take the opportunity to say that Mr. Rogers certainly handled the matter in a very capable manner. When rushing things as we did, all hands are apt to get nervous and exhibit a tendency to being "touchy." I must say that Mr. Rogers kept his balance and allowed many things to pass by, for which I should not have blamed him if he had taken exception. I think he is very capable, and I am sure that he will be increasingly valuable to you.

That Mr. Keller's advancing years are having no untoward effect on his vigor is evident from the fact that he danced until 1:15 A. M. on New Year's Eve and was able to come to the office the next day.

The girls of the Boston office held the first of a series of "Get-Togethers" on January 11th. They supped at the American House and later went to see "Clarence." During the supper the girls pleasantly surprised Miss Hough by presenting her with a "tamhtaB" for her new home.

Chicago Cables

An article on "Goodwill," prepared by Norman J. Lenhart of the Chicago office staff, has been included by Colonel Montgomery in his "1921 Income Tax Procedure."

Detroit Dynamics

A well attended meeting of the Detroit Chapter of the National Association of Cost Accountants was held at the Board of Commerce on Wednesday, January 12th, at which Mr. W. M. Lybrand addressed an audience of about three hundred Detroit accountants and cost accountants, his subject being "An Inventory Program for Business."

Mr. Lybrand's lecture was printed as the leading article in the January 22nd issue of the *Michigan Manufacturer and Financial Record*.

Mr. E. E. Staub, formerly of L. R. B. & M. proved an entertaining chairman. The speakers, Dr. S. C. McLeod, Mr. H. D. Greeley and Mr. J. P. Jordan, were well received by their "auditors" and helped to make the meeting a huge success.

The following men have joined the staff of the Detroit Office and are extended a hearty welcome to our organization:

Mr. J. Crane.
Mr. N. Hallman
Mr. R. W. Lewis

An "old Detroiter," Mr. O. C. Buchanan of the New York office, is returning to this city to become a permanent member of the Detroit Office organization. A cordial welcome awaits him.

Mr. W. W. Shelden, formerly at the Chicago Office, is now located at the Detroit Office. We were glad to welcome him to the wonder city.

The Detroit Office is yet in its infancy, but, as a "young hopeful," shows promise of breaking all records. WATCH DETROIT!

We learn that there is a possibility of the bachelor members of the Detroit Office field staff starting a "home." By the time they graduate they should be fully qualified in the culinary art, besides knowing how to "run a house," etc., all of which we have no doubt will prove helpful to them later on.

New York Nuggets

During January Mr. Lybrand took a "swing around the circle" in pursuance of his duties as president of the National Association of Cost Accountants. The tour began with a journey to Chicago to attend a meeting of the Association's Executive Committee on Monday, January 10th. The evening of the same day the Chicago Chapter of the Association held a meeting preceded by a dinner.

The next place visited was Detroit where a meeting with over five hundred in attendance was held on Wednesday evening. From there the trail led to Cleveland, the city in which the Association will hold its second annual convention in September next. The last stand was made on Friday night in Buffalo where the meeting was held in the splendid Larkin Auditorium, on the walls of which appears the inscription, "The Spirit of Cooperation Welcomes You."

Mr. Lybrand addressed each meeting and was cordially welcomed by all the chapters which he visited. He returned home after a strenuous but satisfying week's trip.

Upon asking for news for the *Journal* from our Tax Department we were told "nothing doing; every man rushed to death, call round when we're not so busy." What a boon it would be if one could make such a conclusive answer to one's landlord when he appears each month for the rent!!

H. E. Mead and C. F. Griffiths have joined forces temporarily with the

Detroit office. O. C. Buchanan has been transferred permanently to that office. Detroit will soon have quite an efficient staff if we send many more of our heavyweights away on the "Wolverine."

"ENTER MADAME"

On Thursday evening, February 3d, the members of the Report Department, File Department, Comparing Department, and Miss Anna and Miss Reba Storey indulged in a "Dutch treat" dinner at the Rotisserie Francaise—oyster cocktails (non-alcoholic), roast chicken and ice cream, to say nothing of coffee,—but no cigarettes—and after that all repaired, eighteen in number, to the Fulton Theatre to see "Enter Madame." From all accounts they had a wonderful time and enjoyed the play immensely.

Somebody has made the remark that it is impossible for eighteen girls to live together in peace and harmony. They had better visit our office and see that it can be done. Miss Hoban seems to have the right idea and can be thoroughly recommended, not only as an efficient supervisor of the Report Department, but also as a hostess.

Philadelphia Paragraphs

This office began the New Year industriously as per precedent and tradition. A large proportion of all departments, however, seemed to be working at the east windows, from whence an unobstructed view could be had of the New Year's Day Mummers' Parade, an exclusively Philadelphia institution. There the ash-cart drivers and other 100 per cent. voters were for one day in the year appearing variously as kings, queens, vamps, bandits, slaves or potentates of some sort. In calling up New York to felicitate the passing of another tax year and our entry into a new, we were told that there were only four men in the office and they were all working on the

Colonel's book. Such is life in our great and variegated country.

Our senior resident partner for the first time in the history of the office is on a winter vacation. This is on doctor's orders and due to the strain of close application for a number of years past to onerous tax cases and important litigations. We hear occasionally of the tired business man but contemporary literature never contains any reference to the tired accountant. He is supposed to be tireless.

Which reminds us that the tired business man who must have his tax returns finished before hurrying off to Palm Beach, is again in our midst. We move the general adoption of the Colonel's suggestion to work half the year at double fees and have the other half free for recuperation.

We note a pleasant visit from an old Philadelphian, now resident in Paris, a cultured man of the world who made his annual visit to us to have his tax return prepared. He tells us that taxes have not been severe in France as yet and that the nation's financing has been carried on principally by bond issues. One of our former doughboys has been assigned to the case and while the French employed by client and accountant did not always harmonize it was interesting to hear at first hand a live discussion of French towns and countryside familiar to both, but the knowledge of each gained under circumstances and conditions quite different.

OLD STUFF

The National Bank of — Delaware,
— Nov. 3, 1892.
Mess. Heins, Whelen, Lybrand & Co.
Dear Sirs:

I have received your bill for services rendered for the bank, also two copies of typewritten report of the account-

ants Messrs. Ross, Jr. and Montgomery which are correct.

I enclose Cashier ———'s draft on the Girard National Bank, your city, for \$. amount of your bill.

I desire to state that I was pleased with the examination made by Mess. Ross, Jr. and Montgomery, and the manner in which it was done and finished, which was quite complete.

Yours truly,

(Sgd) ———

President.

Tax Tintinabulations

The indications in Washington are that few changes will be made in the present Federal revenue act. The excess profits feature may go and there may be some changes in the rates of the other taxes, but, otherwise, well informed opinion is that no serious changes will be made. The government needs the money!

It is to be hoped that a net loss provision will be enacted enabling a net loss one year to be deducted in a subsequent year or years; that special or abnormal profits from any source be apportionable over the years in which they accrued and taxes redetermined accordingly; and that the filing dates be deferred a month, at least for corporations. The proposed sales tax, we are informed, cannot get by the representatives from the country districts.

Pittsburgh Personals

The first annual dinner of the Pittsburgh Chapter of the National Association of Cost Accountants was held at the Hotel Chatham January 17th. The guests included Major J. Lee Nicholson and Dr. Stuart C. McLeod. The affair was a decided success, the attendance totaling about sixty-five. A unique feature of the dinner was a progressive seating arrangement. Three times in the course of the evening members progressed from one table to another in accordance with in-

structions given on the menus. The changes were made with no confusion and provided an excellent opportunity for those present to become better acquainted.

Messrs. Keast and Marsh represented the Pittsburgh Office at the dinner.

During January Messrs. D. E. McCoy and C. C. Cain joined the Pittsburgh staff.

Bennett and Custer commenced an assignment at Atlantic City in December, and apparently have concluded that the popular resort isn't a bad place to spend the winter.

Roper writes "it's a wee bit nippy" around Bradford, Penna., these days.

Respectfully Declined

An income-tax form was returned recently with the following remark:

"Sir, I belongs to the Foresters and don't wish to join the Income-Tax."—*Tit-Bits (London.)*

Mr. J. B. Angloch has announced his acceptance of the position of auditor of the Interstate Glass Company, Bradford, Penna. While we regret his departure, we are glad that he has placed himself in a position which will afford many opportunities, and we wish him every success.

Seattle Symphonies

Since the first of the year, the Seattle office has been increased by the addition of Mr. Walter M. Campbell, and Mr. Roy E. Wiegert, both veterans of the World War.

Steps are being taken toward the organization of a Seattle chapter of the National Association of Cost Accountants, in connection with which

our manager, Mr. Burton, has been delegated by the other members of the Association in western Washington to take the leading part in securing the required number of members for the organization of such a chapter. We hope to be able to report in the March JOURNAL that the chapter has been organized.

"The Wayfarer," the pageant presented at Madison Square Garden, New York, under the auspices of the Centenary Committee of the Methodist Episcopal Church in connection with its recent campaign for funds, has been acquired for Seattle, which is to be its permanent home. It is planned to stage "The Wayfarer" in Seattle next summer, and to advertise it extensively for the benefit of tourists. A special invitation is hereby issued to all members of the Lybrand, Ross Bros. & Montgomery organization to spend a part of their vacation in Seattle during this time, and if Mr. Burton is given sufficient notice of their coming, he will see that they are properly taken care of during their stay.

Washington Wires

Despite the mild winter, the Washington-New York wires must be down as no news had been received up to the time of going to press. Perhaps the Washington Office is too busily engaged in making the arrangements for the inauguration of the President-elect to give thought to anything else.

Thomas A. Edison is quoted as saying that "genius is 2 per cent inspiration and 98 per cent perspiration."

THE DIFFERENCE

Attention is sometimes called to the likeness of death and taxes, in respect of certainty, but we can't put off taxes to the end of life. *Albany Journal.*

Final National Industrial Tax Conference

Reported by E. E. WAKEFIELD, JR.

(*Boston Office*)

The third and final National Industrial Tax Conference was held in New York on January 21 and 22, to act on the report of the committee appointed at the first meeting to formulate a plan for revision of Federal tax laws. For reasons hereafter stated the conference voted merely to receive the committee's report and to have it referred to the different industrial organizations represented in the conference, for separate action by these organizations.

The report, in its final form, recommends, in brief, repeal of the excess profits tax and reduction of surtaxes, and, to fill the gap, increase of corporation income tax to a flat rate of 16%, increase of customs duties, and dependence on a relatively small number of luxury and consumption taxes, rather than on a general sales tax.

It was anticipated at the second conference held in October that after distribution and study of the committee's final report, action might be taken at the third conference to get behind some plan, adopted by the conference, something approximating the unified support of business. For two reasons this proved impossible. In the first place many delegates at the conference were not yet ready to commit their organizations to support of the program of the committee or of any other definite program proposed at the conference, the principal alternative program being the general sales tax. In the second place the advocacy of sales tax plans was so persistent and so vociferous that it was quite evident the committee's program could not have been accepted by the conference with anything like unanimity.

It was noticeable that the most de-

termined advocates of the general sales tax were the representatives of industries that now pay excise taxes, which are in effect selected sales taxes, such as the motion picture business, the automobile business, the jewelry business, the sheet music business, the candy business, and others. But it would be improper to conclude that the objection to the committee program and the advocacy of the general sales tax was confined to these special industries who might benefit by a reduction of special excise taxes, through a general low rate sales tax.

Lawyers, professors, tax experts and all theorists were roundly and repeatedly denounced at the conference as incapable of giving business men sound advice as to tax legislation. However, to one who tried to consider without bias whatever constructive thought these conferences brought out, the painful impression resulted that business does not know what it wants in the way of new Federal tax laws, except that it is crying out for relief from the present law.

The outlook does not seem to be favorable for avoidance of the same old difficulties that have beset past tariff and tax legislation, namely numerous and powerful special pleas for laws that will not bear too heavily on particular lines of business, and no concerted plan on which business can agree. Under these circumstances it appears that only prophets, clairvoyants and those to whom it is vouchsafed to know the mind of the next Congress better than it probably yet knows its own mind, can hope to feel any certainty as to the taxes on business of the year 1921, except that somehow or other they will be about as high as they have been recently.

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